

FILED: May 20, 2016

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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No. 15-2020  
(020983-13)

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CURTIS E. LEYSHON

Petitioner - Appellant

v.

COMMISSIONER OF INTERNAL REVENUE

Respondent - Appellee

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J U D G M E N T

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In accordance with the decision of this court, the judgment of the tax court is affirmed.

This judgment shall take effect upon issuance of this court's mandate in accordance with Fed. R. App. P. 41.

/s/ PATRICIA S. CONNOR, CLERK